

**GOVERNMENT OF WEST BENGAL  
LEGISLATIVE DEPARTMENT**

**West Bengal Act V of 1985**

**THE WEST BENGAL TAXATION LAWS  
(AMENDMENT) ACT, 1985.**

*[Passed by the West Bengal Legislature.]*

*[Assent of the Governor was first published in the Calcutta Gazette,  
Extraordinary, of the 31st March, 1985.]*

*[31st March, 1985.]*

*An Act to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 1941, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Sales Tax Act, 1954, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and the West Bengal Entertainment-cum-Amusement Tax Act, 1982.*

Ben. Act V  
of 1922.  
Ben. Act X  
of 1935.  
Ben. Act VI  
of 1941.  
Ben. Act IV  
of 1944.  
West Ben.  
Act IV of  
1954.  
West Ben.  
Act XXI of  
1972.  
West Ben.  
Act VI of  
1979.  
West Ben.  
Act VI of  
1982.

WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 1941, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Sales Tax Act, 1954, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and the West Bengal Entertainment-cum-Amusement Tax Act, 1982, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Thirty-sixth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Taxation Laws (Amendment) Act, 1985.

(2) This section shall come into force at once; section 3 of this Act shall be deemed to have come into force on the 1st day of April, 1985; sub-section (1) and clause (b) of sub-section (2) of section 9 of this Act shall be deemed to have come into force on the 1st day of January, 1985; and the remaining provisions of this Act shall come into force on such date or dates as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act.

Short title  
and  
commence-  
ment.

*The West Bengal Taxation Laws (Amendment)  
Act, 1985.*

[West Ben. Act

(Section 2.)

Amendment  
of Ben. Act  
V of 1922.

2. In the Bengal Amusements Tax Act, 1922,—

(1) In section 3,—

(a) in clause (a) of the proviso to sub-section (1), for the Table, the following Table shall be substituted:—

“Table

Class of admission	Rate of tax
1	2
Where the payment for admission—	
(i) does not exceed Rs. 5	twenty-five <i>per centum</i> on such payment,
(ii) exceeds Rs. 5 but does not exceed Rs. 10	forty <i>per centum</i> on such payment,
(iii) exceeds Rs. 10	sixty <i>per centum</i> on such payment, and”;

(b) sub-section (1a), sub-section (1b), sub-section (1c) and sub-section (1d) shall be omitted;

(c) for sub-section (3), the following sub-section shall be substituted:—

“(3) In respect of different classes of entertainments, other than cinematograph exhibition, as specified in column 1 of the Table below, the rate of entertainments tax, upon the value of tickets for admission to such class of entertainments as specified in column 2 of the said Table, shall be as shown in the corresponding entry in column 3 of that Table:—

Table

Class of entertainments	Value of tickets	Rate of entertainments tax
1	2	3
(a) Musical soiree, magic show and dance (except cabaret)	(i) up to Rs. 10 (ii) above Rs. 10	Nil 20 <i>per centum</i> of such value,

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(Section 2.)

Class of entertainments	Value of tickets	Rate of entertainments tax
1	2	3
(b) (A) Theatrical performance, <i>jatra</i> and dramatic performance held in a hall or auditorium or building	(i) up to Rs. 10 (ii) above Rs. 10	Nil 20 <i>per centum</i> of such value,
(B) Theatrical performance, <i>jatra</i> and dramatic performance held in open air or in any place other than those mentioned in sub-item (A)	(i) up to Rs. 10 (ii) above Rs. 10	Nil Nil
(c) circus, sports and games	(i) up to Rs. 10 (ii) above Rs. 10	Nil 20 <i>per centum</i> of such value,
(d) any entertainment other than those specified in items (a), (b) and (c) or in the proviso to sub-section (1)	(i) up to Rs. 10 (ii) above Rs. 10	Nil 20 <i>per centum</i> of such value:

Provided that where the entertainments tax is not a multiple of five paise, such tax shall be rounded off to the next higher multiple of five paise.”;

(d) for sub-section (3a), the following sub-section shall be substituted:—

“(3a) The amount of entertainments tax upon the value of each ticket for admission to any cinematograph exhibition shall be equal to such value:

Provided that where the amount of entertainments tax is not a multiple of five paise, such tax shall be rounded off to the next higher multiple of five paise:

Provided further that in the case of cinematograph exhibitions in Bengali or Nepali language, the amount of entertainments tax shall not exceed three-fourths of the value of each ticket as may be specified by the State Government by notification.”;

(e) sub-section (3aa) shall be omitted;

(2) in section 3A,—

(a) in the marginal note, for the word “exhibitions.”, the words “exhibitions and other performances.” shall be substituted;

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- (b) after sub-section (1), the following sub-section shall be inserted:—

“(1a) In respect of any theatrical performance, *jatra* and dramatic performance held in open air or any place, other than a hall or auditorium or building, to which persons are admitted for payment, there shall be charged, levied and paid to the State Government a show tax at the rate of rupees two hundred for each such performance.”;

- (c) for sub-section (2), the following sub-section shall be substituted:—

“(2) The show tax shall be recoverable from the proprietor in the manner prescribed.”;

- (3) in section 7, the words “surcharge or additional surcharge” occurring in sub-section (2) and sub-section (2a) shall be omitted;
- (4) in section 8, for the words “entertainments tax, show tax, surcharge or additional surcharge”, the words “entertainments tax or show tax” shall be substituted.

Amendment  
of Ben. Act  
X of 1935.

3. In the Bengal Electricity Duty Act, 1935,—

- (1) in section 3, in sub-section (1), for the first proviso and the *Explanation* thereof, the following proviso and *Explanation* shall be substituted:—

“Provided that during a period of one year with effect from—

- (a) the 1st day of June, 1979, no electricity duty on the units of energy consumed shall be payable by a person (other than a licensee) who generates energy from a diesel generating plant, or

- (b) the 1st day of April, 1985, no electricity duty on the units of energy consumed shall be payable by a person (other than a licensee) who generates energy from a coal-based generating plant,

registered under section 7B, for his own consumption for any industrial or manufacturing process (including cold storages and cinema houses), and for such other purposes as the State Government may, by notification in the *Official Gazette*, specify in this behalf.

V of 1985.]

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*Explanation.*—For the purposes of this proviso, “own consumption” shall not include any consumption for domestic purposes:”;

(2) in the First Schedule, in Part C,—

(a) in article (1),—

(i) in clause (a),—

(A) for the words and figures “less than 65 paise as net charge,” the figures and words “85 paise or more as gross charge,” shall be substituted;

(B) for the words and figures “less than 48 paise as net charge,” the figures and words “60 paise or more as gross charge,” shall be substituted;

(ii) in clause (b),—

(A) for the figures and words “65 paise or more as net charge,” the words and figures “less than 85 paise as gross charge,” shall be substituted;

(B) for the figures and words “48 paise or more as net charge,” the words and figures “less than 60 paise as gross charge,” shall be substituted;

(b) in article (2),—

(i) in clause (a),—

(A) for the words and figures “less than 65 paise as net charge,” the figures and words “85 paise or more as gross charge,” shall be substituted;

(B) for the words and figures “less than 48 paise as net charge,” the figures and words “60 paise or more as gross charge,” shall be substituted;

(ii) in clause (b),—

(A) for the figures and words “65 paise or more as net charge,” the words and figures “less than 85 paise as gross charge,” shall be substituted;

(B) for the figures and words “48 paise or more as net charge,” the words and figures “less than 60 paise as gross charge,” shall be substituted;

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- (c) for *Explanation I*, the following *Explanation* shall be substituted:—

*‘Explanation I.*—In this Part, the expressions—

- (a) “gross charge” means the amount of charge at gross rate including fuel surcharge, if any, before deduction from the charge of the licensee for the supply of energy of any rebate allowed by the licensee for prompt payment;
- (b) “urban area” and “rural area” shall have the meaning respectively assigned to them in Part A.’.

Amendment  
of Ben. Act  
VI of 1941.

4. In the Bengal Finance (Sales Tax) Act, 1941,—

- (1) in section 2,—

- (a) in clause (b),—

- (i) in sub-clause (iii), in item (5), for the word “above;”, the words “above, or” shall be substituted;
- (ii) after sub-clause (iii), the following sub-clause shall be inserted:—

“(iv) the altering, ornamenting, finishing, furnishing, improving or otherwise processing, treating or adapting of any goods”;

- (b) in clause (ad), for the words beginning with “altering,” and ending with “adopting”, the words “or blending” shall be substituted;

- (2) in section 4, in sub-section (5), in clause (aa), for the word “goods”, the words “goods, other than cooked foods,” shall be substituted;

- (3) section 4B shall be renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered, the following sub-section shall be added:—

“(2 )The State Government may prescribe conditions for regulating transport of notified goods from any place, other than those referred to in sub-section (1), with a view to ensuring that there is no evasion of tax imposed by this Act.”;

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(Section 4.)

(4) in section 5,—

(a) in sub-section (1),—

(i) in clause (c), for the words, figures and brackets “referred to in section 14 of the Central Sales Tax Act, 1956”, the following words and figures shall be substituted:—

“specified in the first column of Schedule III, subject to the conditions or exceptions, if any, set out in the corresponding entry in the second column thereof;”;

(ii) after clause (cc), the following clause shall be inserted:—

“(cc1) four *per centum* of such part of his taxable turnover as represents sales of white butter and butter oil to Mother Dairy, Calcutta, a project under the Department of Animal Husbandry and Veterinary Services, Government of West Bengal;”;

(iii) in the proviso to clause (cccc), for the words “purchased, on or after”, the words “purchased by him in West Bengal, on or after” shall be substituted;

(iv) in clause (e), for the brackets and letters “(cc),”, the brackets, letters and figures “(cc), (cc1)” shall be substituted;

(b) in sub-section (2),—

(i) in clause (a),—

(A) in sub-clause (ii), for the words “goods other than”, the words “goods, other than iron and steel,” shall be substituted;

(B) in sub-clause (vb), after the word “made”, the words “by him in West Bengal” shall be inserted;

(C) after sub-clause (vc), the following sub-clause shall be added:—

“(vd) sales of iron and steel as specified in clause (iv) of section 14 of the Central Sales Tax Act, 1956, where he proves to the satisfaction of the Commissioner that such iron and steel were purchased by him in the same form in West Bengal,

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on or after the date with effect from which this sub-clause comes into force, from a registered dealer and furnishes in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable in the prescribed manner and duly signed by the registered dealer from whom such goods were purchased;”;

- (5) in section 11,—
- (a) in sub-section (1),—
    - (i) in the first proviso, the words, brackets, figure and letter “or sub-section (2d)” shall be omitted;
    - (ii) the second proviso shall be omitted;
  - (b) in sub-section (2a), the words, brackets, figures and letters “or sub-section (2c) or sub-section (2d)” shall be omitted;
  - (c) in sub-section (2b), the words, brackets, figures and letters “or sub-section (2c) or sub-section (2d)” shall be omitted;
  - (d) sub-section (2c), sub-section (2d), sub-section (2e), sub-section (2f), and sub-section (2g) and the provision thereto shall be omitted;
  - (e) in sub-section (3),—
    - (i) in clause (c), the word “or” shall be omitted;
    - (ii) clause (d) shall be omitted;
    - (iii) for the word, brackets, figure and letter “sub-section (2d)”, the word, figures and letter “section 11E” shall be substituted;
- (6) after section 11D, the following section shall be inserted:—
- “Assessments deemed to be made in certain cases. 11E. (1) Notwithstanding anything contained in section 11 and notwithstanding the delegation under section 15 of the powers under section 11 to any person appointed under section 3, the Commissioner may, by a general order published in the *Official Gazette*, declare, subject to such restrictions and conditions as may be prescribed, that assessments for such period or periods in respect of such classes of dealers shall be deemed to have been made by the person to whom the power for making such assessments is delegated as per returns furnished, on such date, subject to fulfilment of such conditions, if any, by such dealer, as may be specified in such order.



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(2) For the purposes of sub-section (1), the State Government shall prescribe such restriction so that the benefit of deemed assessment under sub-section (1) is not made available to a dealer—

- (i) whose gross turnover or tax payable by whom for the last year ending on or before such date as may be specified in this behalf in the order referred to in sub-section (1), as per return or returns furnished, exceeds rupees five lakhs or rupees five thousand respectively; or
- (ii) whose gross turnover or tax payable by whom as per assessment for the latest year for which assessment is completed on or before such date as may be specified in this behalf in the order referred to in sub-section (1), exceeds rupees five lakhs or rupees five thousand respectively:

Provided that the State Government may prescribe lower limits of gross turnover or tax payable referred to in clause (i) or clause (ii).

(3) Where the assessment of a dealer for any period is deemed to have been made under sub-section (1), such dealer shall within six months from the date on which the assessment is deemed to be made as specified in the order referred to in that sub-section—

- (a) either collect all the declarations referred to in the proviso to clause (aa) or clause (aaa) or clause (bb) or clause (cccc) of sub-section (1) or clause (a) of sub-section (2) of section 5 in respect of his sales claimed under the said clauses in the returns for such period, or pay tax on sales which may remain unsupported by such declarations, though claimed under the said clauses, at the appropriate rates of taxes at which such sales are taxable in the absence of such declarations, less the amount of tax, if any, already paid on such sales at the preferential rates of taxes under the said clauses at the time of submission of returns for such period, and
- (b) check up that the figures shown in the returns for the period of assessment are in agreement with those as per books of accounts and relevant documents maintained by him and if he finds any discrepancy in such figures, other than that referred to in clause (a), which has the

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effect of increasing the amount of tax payable by him during such period over the amount of tax earlier paid by him as per returns for such period, he shall pay the balance amount of tax which is found to be payable by him under this Act, and furnish, notwithstanding anything contained in sub-section (4) of section 10, a revised return for each of the years for which assessment is deemed to have been made accompanied by a receipt from a Government Treasury or the Reserve Bank of India showing payment of tax under this sub-section:

Provided that the State Government may, if it considers necessary so to do, prescribe compliance of the provisions of this sub-section by a dealer before the assessments are deemed to be made:

Provided further that no interest under the proviso to sub-section (1) of section 10A shall be payable upon so much of the additional tax payable according to the revised return furnished under this sub-section.

(4) Where the Commissioner is satisfied that any dealer who has been liable to pay tax under sub-section (3) in respect of any period has defaulted to make payment of such tax, the Commissioner may, if he is satisfied that the default in payment of tax by the dealer under the said sub-section was made without reasonable cause, direct in the prescribed manner that the dealer shall pay by way of penalty a sum not exceeding twice the amount of tax so remaining unpaid:

Provided that no penalty under this sub-section shall be imposed in respect of the same fact for which a prosecution under sub-section (8a) of section 22 has been instituted and no prosecution would lie *vice-versa*.

(5) The provisions of appeal, revision and review under section 20 shall apply to an assessment deemed to have been made under sub-section (1), as if such assessment has been made by the person to whom such power has been delegated on the date on which such assessment is deemed to have been made and for this purpose—

- (a) the time limit for filing appeal under sub-section (1) of section 20 shall be reckoned from the date on which such assessment is deemed to have been made, and
- (b) the expression “assessment” referred to in the *Explanation* after sub-section (6) of section 20 shall include an assessment deemed to have been made under this section.

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- (6) Notwithstanding anything contained in section 15, the Commissioner shall not delegate his power under sub-section (1) to any person appointed under section 3 to assist him.”;
- (7) in section 14A, in clause (i) of sub-section (1), for the word “search”, the words, figure and letter “search at any place notified under section 4B or any other place” shall be substituted;
- (8) section 14B shall be renumbered as sub-section (1) of that section and—
- (a) in sub-section (1) as so renumbered, after the word “shipper” in the two places where it occurs, the words “, owner or lessee of a godown or warehouse” shall be inserted;
- (b) after sub-section (1), the following sub-section shall be inserted:—
- “(2) Every transporter, carrier, shipper or clearing, forwarding or transporting agent or owner or lessee of a godown or warehouse shall, within such time as may be prescribed, furnish in the prescribed manner a declaration or statement, containing such particulars as may be prescribed.”;
- (9) in section 22, for sub-section (8a), the following sub-section shall be substituted:—
- “(8a) Any dealer who contravenes the provisions of section 11E shall be punishable with imprisonment of either description for a term which may extend to three years or with fine or with both.”;
- (10) in section 26, in sub-section (2),—
- (a) after clause (b), the following clause shall be inserted:—
- “(b1) the conditions for regulating transport of notified goods referred to in sub-section (2) of section 4B;”;
- (b) after clause (bb1), the following clause shall be inserted:—
- “(bb2) the manner of furnishing declaration, particulars of such declaration and the manner of obtaining declaration form referred to in sub-clause (vd) of clause (a) of sub-section (2) of section 5;”;

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(c) after clause (ii), the following clause shall be inserted:—

“(ii) the restrictions and conditions subject to which assessment shall be deemed to have been made, the restrictions for non-availability of the benefit of deemed assessment, the lower limit of gross turnover and tax payable and the manner of payment of penalty referred to in section 11E;”;

(d) after clause (II), the following clause shall be inserted:—

“(II) the time and manner of furnishing declaration or statement referred to in sub-section (2) of section 14B;”;

(11) in Schedule I,—

(a) item 7 and the entries relating thereto in column 1 and column 2 shall be omitted;

(b) in item 49, for the entry relating thereto in column 1, the following entry shall be substituted:—

“Hosiery goods which are made exclusively of cotton”;

(12) after Schedule II, the following Schedule shall be added:—

“SCHEDULE III

[See section 5(1)(c).]

1

2

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Goods, other than rice and wheat, referred to in section 14 of the Central Sales Tax Act, 1956 (74 of 1956)</li> <li>2. Machineries required in the manufacture of tea</li> <li>3. Ready-made garments, other than hosiery goods and garments made of <i>Khaddar</i> or of <i>Khadi</i></li> <li>4. Hosiery goods, other than those specified in column 1 relating to item 49 of Schedule I and other than woollen hosiery goods irrespective of proportion of woollen content.”.</li> </ol> | <p>When sold at a price below Rs. 100 per piece</p> |
|--|---|

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(Sections 5, 6.)

5. In the Bengal Agricultural Income-tax Act, 1944, in section 22, in clause (c) of sub-section (2), for the words and figures "Registered Accountant enrolled on the Register of Accountants maintained by the Central Government under the Auditors Certificate Rules, 1932:", the following words, brackets and figures shall be substituted:—

Amendment  
of Ben. Act  
IV of 1944.

38 of 1949.

"Chartered Accountant within the meaning of the Chartered Accountants Act, 1949:".

6. In the West Bengal Sales Tax Act, 1954,—

Amendment  
of West Ben.  
Act IV of  
1954.

(1) in section 4AA,—

- (a) for the word and figure "section 4," the words, figures and letter "section 4 or section 23A," shall be substituted;
- (b) after the words "category of dealers", the words "or for such class of sales" shall be inserted;

(2) section 6 shall be renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered, the following sub-section shall be inserted:—

"(2) The State Government may prescribe conditions for regulating transport of notified commodities from any place, other than those referred to in sub-section (1), with a view to ensuring that there is no evasion of tax imposed by this Act.";

(3) in section 7, in sub-section (1), in clause (i), after the word "search", the words "at any place notified under section 6 or at any other place" shall be inserted;

(4) in section 9,—

(a) sub-section (1), sub-section (1A), sub-section (1B), sub-section (1C) and sub-section (1D) shall be omitted;

(b) in sub-section (3),—

(i) in the first proviso, the words, brackets, figures and letters "or sub-section (1A) or sub-section (1D)" shall be omitted;

(ii) the second proviso shall be omitted;

(iii) in the third proviso, the word "also" shall be omitted;

(c) in sub-section (3A), in *Explanation II*, the words, brackets, figures and letters "sub-section (1A) or sub-section (1D) or" shall be omitted;

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- (5) after section 9, the following section shall be inserted:—

“Assessments deemed to be made in certain cases. 9A. (1) Notwithstanding anything contained in section 9 and notwithstanding the delegation under sub-section (3) of section 3 of the powers under section 9 to any person appointed under section 3, the prescribed authority may, by a general order published in the *Official Gazette*, declare, subject to such restrictions and conditions as may be prescribed, that assessments for such period or periods in respect of such classes of dealers shall be deemed to have been made by the person to whom the power for making such assessments is delegated as per returns submitted on such date, subject to fulfilment of such conditions, if any, by such dealers, as may be specified in such order.

(2) For the purposes of sub-section (1) the State Government shall prescribe such restrictions as may be considered necessary to ensure that the benefit of deemed assessment is not made available to a dealer—

- (i) whose gross turnover or tax payable by whom for the last year ending on or before such date as may be specified in this behalf in the order referred to in sub-section (1), as per return or returns furnished, exceeds rupees five lakhs or rupees five thousand respectively; or
- (ii) whose gross turnover or tax payable by whom as per assessment for the latest year for which assessment is completed on or before such date as may be specified in this behalf in the order referred to in sub-section (1), exceeds rupees five lakhs or rupees five thousand respectively:

Provided that the State Government may prescribe lower limits of gross turnover or tax payable referred to in clause (i) or clause (ii).

(3) Where the assessment of a dealer for any period is deemed to have been made under sub-section (1), such dealer shall within six months from the date on which the assessment is deemed to be made as specified in the order referred to in that sub-section—

- (a) either collect all the declarations referred to in the proviso to section 23A in respect of his sales claimed under the said section in the returns for such period, or pay tax on sales which may remain unsupported by such

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declarations, though claimed under the said section, at the appropriate rates of tax at which such sales are taxable in the absence of such declarations, less the amount of tax, if any, already paid on such sales at the concessional rate of tax under the said section at the time of submission of returns for such period, and

- (b) check up that the figures shown in the returns for the period of assessment are in agreement with those as per books of accounts and relevant documents maintained by him and if he finds any discrepancy in such figures, other than that referred to in clause (a), which has the effect of increasing the amount of tax payable by him during such period over the amount of tax already paid by him as per returns for such period, he shall pay the balance amount of tax which is found to be payable by him under this Act,

and furnish a revised return for each of the years for which assessment is deemed to have been made accompanied by a receipt from a Government Treasury or the Reserve Bank of India showing payment of tax under this sub-section:

Provided that the State Government may, if it considers necessary so to do, prescribe compliance of the provisions of this sub-section by a dealer before the assessments are deemed to be made:

Provided further that no interest under the proviso to sub-section (1) of section 8A shall be payable upon so much of the additional tax payable according to the revised returns furnished under this sub-section.

(4) Where the prescribed authority is satisfied that any dealer who has been liable to pay tax under sub-section (3) in respect of any period has defaulted to make payment of such tax, the prescribed authority may, if he is satisfied that the default in payment of tax by the dealer under the said sub-section was made without reasonable cause, direct in the prescribed manner that the dealer shall pay by way of penalty a sum not exceeding twice the amount of tax so remaining unpaid:

Provided that no penalty under this sub-section shall be imposed in respect of the same fact for which a prosecution under clause (d) of sub-section (1) of section 16 has been instituted.

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(5) The provisions of appeal, revision and review under section 12 shall apply to an assessment deemed to have been made under sub-section (1), as if such assessment has been made by the person to whom such power has been delegated on the date on which such assessment is deemed to have been made and for this purpose—

- (a) the time limit for filing appeal under sub-section (1) of section 12 shall be reckoned from the date on which such assessment is deemed to have been made, and
- (b) the expression “assessment and determination of tax” referred to in the *Explanation* after sub-section (5) of section 12 shall include an assessment deemed to have been made under this section.

(6) Notwithstanding anything contained in sub-section (3) of section 3, the prescribed authority shall not delegate his power under sub-section (1) to any person appointed under section 3 to assist him.”;

- (6) in section 10, in sub-section (1), for the words, brackets, figures and letters “sub-section (1A) or sub-section (1D)”, the word, figure and letter “section 9A” shall be substituted;

- (7) in section 12,—

- (a) in sub-section (1), for the words “thirty days”, the words “sixty days” shall be substituted;
- (b) in the proviso to sub-section (3), in clause (iii), for the words “three months”, the words “sixty days” shall be substituted;

- (8) in section 13, in sub-section (1),—

- (a) in clause (c), for the words “make available for inspection by”, the words “produce before” shall be substituted;
- (b) after clause (c), the following clause shall be inserted:—  
“(d) appear before the prescribed authority and explain accounts, registers, vouchers or other documents produced under clause (c) or seized under sub-section (2) as and when so required by that authority.”;

- (9) (a) section 13A shall be renumbered as sub-section (1) of that section and in sub-section (1) as so renumbered, after the word “shipper”, in the two places where it occurs, the words “, owner or lessee of a godown or warehouse” shall be inserted;



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- (b) after sub-section (1), the following sub-section shall be inserted:—
- “(2) Every transporter, carrier, shipper or clearing, forwarding or transporting agent or owner or lessee of a godown or warehouse shall, within such time as may be prescribed, furnish in the prescribed manner a declaration or statement, containing such particulars as may be prescribed.”;
- (10) in section 16, in clause (d) of sub-section (1), after the word and figure “section 9”, the words, figure and letter “or section 9A” shall be inserted;
- (11) in section 21, in sub-section (2),—
- (a) after clause (b1), the following clause shall be inserted:—
- “(b2) the conditions for regulating transport of notified commodities referred to in sub-section (2) of section 6;”;
- (b) after clause (bbbb), the following clause shall be inserted:—
- “(bbbb) the restrictions and conditions subject to which assessment shall be deemed to have been made, the restrictions for non-availability of the benefit of the deemed assessment, the lower limit of gross turnover and tax payable and the manner of payment of penalty referred to in section 9A;”;
- (c) after clause (d), the following clause shall be inserted:—
- “(dd) the time and manner of furnishing declaration or statement referred to in sub-section (2) of section 13A;”;
- (12) in section 23A, for the words “elsewhere in this Act,—”, the words, letters and figure “elsewhere in this Act, but subject to the provisions under section 4AA,—” shall be substituted.

7. In the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, for section 4, the following section shall be substituted:—

“Liability for  
luxury tax.

4. There shall be charged, levied and paid to the State Government a luxury tax by the proprietor of every hotel and restaurant in which there is provision for luxury and such tax shall be calculated—

Amendment  
of West  
Ben. Act  
XXI of  
1972.

*The West Bengal Taxation Laws (Amendment)  
Act, 1985.*

[West Ben. Act

(Sections 8, 9.)

- (a) in the case of a restaurant at the rate of an annual sum of rupees three hundred for every ten square metres or part thereof in respect of so much of the floor area of restaurant which is provided with luxury, and
- (b) in the case of a hotel at such rate not exceeding fifteen *per centum* on the daily charges of a room provided with luxury as may be notified by the State Government in the *Official Gazette*.”.

Amendment  
of West  
Ben. Act VI  
of 1979.

8. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, in the Schedule, in serial No. 9, for clauses (ii) and (iii) and the entries relating thereto, the following clauses and entries shall be substituted:—

- “(ii) where there are less than                      Rs. 100 *per annum*.  
five employees
- (iii) where there are five or more                      Rs. 200 *per annum*.  
employees, but less than  
eleven employees
- (iv) where there are eleven or                      Rs. 250 *per annum*.”.

Amendment  
of West  
Ben. Act VI  
of 1982.

9. In the West Bengal Entertainment-cum-Amusement Tax Act, 1982,—

- (1) in section 4, in clause (c), for the words “one thousand”, the words “two hundred and fifty” shall be substituted;
- (2) (a) section 4A shall be renumbered as sub-section (1) of that section and for sub-section (1) as so renumbered, the following sub-section shall be substituted:—

“(1) Subject to the provisions of sub-section (2) and other provisions elsewhere contained in this Act, there shall be levied and collected on and from a holder of a video cassette recorder set or sets or a holder of a video cassette player set or sets a luxury-cum-entertainment and amusement tax, in addition to such tax referred to in section 4, where such holder makes any public performance or exhibition of films through a video cassette recorder set or a video cassette player set against payments made or to be made by persons admitted to witness such performance or exhibition, at the rate of rupees one hundred per week, during which any such

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(Section 9.)

performance or exhibition is made, for each video cassette recorder set or video cassette player set used for such performance or exhibition.”;

- (b) after sub-section (1), the following sub-section shall be inserted:—

“(2) Where the performance or exhibition of films referred to in sub-section (1) is made in an omnibus registered under the Motor Vehicles Act, 1939, the tax for each year shall be at such rate, not exceeding rupees three thousand per year per set, and shall be payable within such time, as may be specified in a notification issued by the State Government in this behalf, irrespective of whether payments are separately made or not by persons witnessing such performance or exhibition.”;

- (3) in section 5,—

- (a) after sub-section (1), the following proviso shall be added:—

“Provided that, if the State Government deems fit and proper, it may, by a notification, published in the *Official Gazette*, extend the aforesaid last date of payment of tax for any year.”;

- (b) for sub-section (3), the following sub-section shall be substituted:—

“(3) A holder of a video cassette recorder set or a video cassette player set shall pay the amount of tax under—

- (a) sub-section (1) of section 4A due from him for any week, and  
(b) sub-section (2) of section 4A due from him for any year,

to the prescribed authority in the prescribed manner within seven days from the end of such week or within such notified time, as the case may be. If such holder fails to pay the amount of tax under section 4A within the aforesaid period, he shall be liable to pay a penalty at the rate of rupees fifty per week or part thereof per video cassette recorder set or video cassette player set till the tax under section 4A and the penalty are fully paid by him.”.